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199—23.2(476) Annual report requirements. Annual report forms shall be provided by the board for the following utilities.

- 23.2(1) Investor-owned electric utilities.
- a. Investor-owned, rate-regulated electric utilities shall file Form IE-1. Such utilities shall also include a copy of FERC Annual Report Form No. 1 or 1A as applicable.
 - b. Investor-owned, non-rate-regulated electric utilities shall file Form EC-1.
- **23.2(2)** Investor-owned gas utilities. Investor-owned gas utilities shall file Form IG-1. Such utilities shall also include a copy of FERC Annual Report Form No. 2 or 2A as applicable.
 - 23.2(3) Water utilities. Regulated water utilities shall file Form WA-1.
- **23.2(4)** Cooperative electric utilities corporations or associations. Cooperative electric utilities shall file Form EC-1.
 - 23.2(5) Municipal utilities.
 - a. Municipally owned electric utilities shall file Form ME-1.
 - b. Municipally owned gas utilities shall file Form MG-1.
- **23.2(6)** Providers of telecommunications service. Providers of telecommunications service shall file Form TC-1.
- **23.2(7)** Competitive natural gas providers and aggregators. Competitive natural gas providers and aggregators shall file Form CNGP-1.
- **23.2(8)** Generation and transmission cooperatives. Generation and transmission cooperatives shall file Form EC-1N.
- **23.2(9)** Additional requirements for rate-regulated utilities. Reports by rate-regulated utilities which have multistate operations shall provide information concerning their Iowa operations as requested on the forms provided by the board. A rate-regulated utility shall file as part of its annual report:
- a. A list (by title, author, and date) of any financial, statistical, technical or operational reviews or reports that a company may prepare for distribution to stockholders, bondholders, utility organizations or associations or other interested parties; and
- b. A list (by form number and title) of all financial, statistical, technical and operational review-related documents filed with an agency of the federal government.
- **23.2(10)** Storm water drainage and sanitary sewage utilities. Storm water drainage and sanitary sewage utilities shall file Form SW-1. [ARC 4616C, IAB 8/14/19, effective 9/18/19]